

BUDGET REVISIONS

Informal Allowable Line Item Shifts

B.2.a

Description

An informal allowable line item shift is a change in the line item totals of the budget (budget revision) without processing a formal Grant Amendment (See Budget Revisions, Formal Agreement Amendment). An informal budget revision is allowable when the following criteria are met:

1. Cumulative line item shifts of up to \$25,000 or 10 percent (10%) of the annual agreement total may be made whichever is greater, up to a cumulative annual maximum of \$50,000, provided the annual agreement total does not increase or decrease.
2. Line item shifts meeting these criteria shall not require a formal agreement amendment.
3. Grantee shall adhere to State requirements regarding the process to follow in requesting approval to make line item shifts.
4. Line item shifts may be proposed/requested by either the State or the Grantee.
5. Line item shifts are monitored at the summary level NOT the detail level.

Budget Format

An Excel file is provided by OFP containing templates for fiscal administration. Use of this workbook is mandatory. Spreadsheets are provided in this file to accommodate up to two budget revisions per fiscal year. The budget revision templates include areas to change budget line items and budget justifications for expenditures. Instructions for completing budget revisions are located on the first tab of the workbook titled "Guide".

The budget revision must:

- Be signed by the Fiscal Officer and Project Director (or designees),
- Contain all pages of the budget revision spreadsheet including the detail & budget justification pages, and
- Include any additional documentation required for staffing changes such as:
 - Revised Organizational Chart,
 - Duty Statement, and
 - Resume for key staff

Requesting a Budget Revision

Informal budget revisions can be faxed, scanned, or mailed with the appropriate signature(s).

BUDGET REVISIONS

Informal Allowable Line Item Shifts

B.2.a

By e-mail scan and send to:

[Click here to access Contract Manager e-mail addresses](#)

Please include within e-mail request:

- Agency Name
- Grant Number
- Program
- Fiscal Year
- Budget justification (Brief description of request)
- Agency Contact information (Name and telephone number)
- Attachments (scanned Budget Revision Request with signatures)

By United States Postal Service, send the original and one copy to:

Contract Manager
California Department of Health Services
Maternal, Child, and Adolescent Health/Office of Family Planning
MS 8305
P.O. Box 997420
Sacramento, CA 95899-7420

By courier delivery, (i.e. UPS, FedEx, Golden State Overnight, etc.) send the original and one copy to:

Contract Manager
California Department of Health Services
Maternal, Child, and Adolescent Health/Office of Family Planning
MS 8305
1615 Capitol Avenue, Suite 73.560
Sacramento, CA 95814-5015

By fax send to:

Fax No. (916) 650-0309
Contract Manager
California Department of Health Services
Maternal, Child, and Adolescent Health/Office of Family Planning

Note: All document deliveries not including the mail station number MS 8305 will be returned to sender by the DHS Mail Services Unit.

BUDGET REVISIONS

Informal Allowable Line Item Shifts

B.2.a

Approval Process

OFP will review documents submitted requesting informal line item shifts and contact Grantees for clarification if needed. If approved, OFP will send an approval for grantees to retain in a central location for audit purposes.